G. R. S. IX-5]

Previous references.

PW.D 1148-3 / 5713-5 d 12.6.14
G 7 98-18 sl 1-3 6 Nov 1918
CB. 34-19 sl 10 8 May 19
Later references.
G 7 43-19 sl 20 8 Oct 1919
CB 219-20 d 2-4 8 Feb 1921
CB 220-23-1146

File No. 32-22

Serial Nos. 1

1922

(G 7)

3.11.43

GENERAL AND REVENUE SECRETARIAT.

P 16-E

Serial Nos.

Part B for Septr 1922

SUBJECT.

Retrenchments in the Comptroller's Office

1) G.O. 71 filed with 1286 - 335 - d 6.9.1922
Passes orders on the subject-
Rsd 16/9/22

WD 1888—GPB—16,826—23-7-21

RESOLUTION NO.40 - Retrenchment in the Comptroller's OFFICE.

**

Many of the non-official witnesses that gave - evidence before the Committ-ee suggested the combination of the office of the Comptroller and Financial Secretary and a large reduction in the number of Assistant -- Comptrollers. The feasibility of retrenching the - expenditure on the account and audit establishment was examined by the Committee in detail in consultation with the Comptroller and the Financial Secretary.

2. Owing to the magnitude of the work to be attend ed to by the Comptroller personally and the very close attention that the ~~Sikkim~~ State's finances demand during this critical period the Committee considers it undesirable to combine the offices of the Comptroller and - Financial Secretary.

3. As regards retrenching expenditure in other directions, the Comptroller has pointed out that a reduction of nearly Rs.53,000 has been effected in the current ~~year's~~ year's budget, and that unless and until there is considerable curtailment of activities and reduction of expenditure in Government Departments, it would not be possible to further retrench his budget grants without serious sacrifice of efficiency. The Committee has reason to think that it is possible to reduce the number of Assistant Comptrollers by two and by giving some Account and Audit work to Huzur Treasury Officer, and also some additional work to the Assistant Comptrollers in charge of Industrial Audit. But the Comptroller does not agree to this arrangement. The Committee is averse to make any recommendation that - will have the effect of impairing efficiency in the close scrutiny and audit of public revenue and expenditure

Excepting Mr. Krishna Rao who thinks that this is not possible

4. In view, however, of the present stress the Comptroller is agreeable to spare a sum of Rs.8,800 He says " there are two Probationary Assistant Commissioners attached to my office. I have already my full complement of Gazetted Staff and one or two posts legitimately open to my Senior Superintendents are withheld from them owing to the absorption of Assistant Commissioner in the permanent cadre. Further training of junior Officers for work in this office may not be necessary for some time to come and I shall have no objection to spare the two officers for duty elsewhere. The savings thus effected would amount to Rs.650 a month or Rs.7,800 a year. Contingencies were reduced from ~~Rs~~. Rs.11,000 last year to Rs.7,500 this year, and I can attempt to reduce it still further to say Rs.7,000 next year. Under Books and Multigraph, a reduction of - Rs.500 may be possible. There would thus be in all a total reduction of (7,800 plus 500 plus 500) Rs.8,800".

The Comptroller is also agreeable to suspend for a couple of years the scheme of sending annually to Bombay two Accountants for training in Commercial Audit This will give a ~~sing~~ saving of Rs.3,600 a year.

These proposals may be accepted.

5. In view of the reduced level of grants allotted for the Krishnaraja Sagara Works, the Committee believes that the Accounts Staff now costing Rs.22,056 is capable of considerable curtailment i.e., by about Rs.10,000. The Comptroller is investigating the matter. The Committee has already recommended to Government a reduction in the allowances of certain Assistant Comptrollers in the Resolution on the subject of Duty and other allowances.

3

6. The Committee understands that in British India the audit procedure has recently been simplified in several directions. The system of Accounts and Audit in Mysore is based mainly on the Government of India model, and if the new methods of simplification of audit work tested elsewhere be adopted here, the Committee believes that a ~~considerable~~ reduction in the Audit Establishment would be possible. This aspect of the case requires further examination.

7. According to the above proposals of the Committee, the retrenchment that can immediately be effected in the cost of the Comptroller's Office will amount to Rs.14,800 as per details given hereunder:-

1.	2 Assistant Commissioners under training	Rs.7,800	
2.	Suspension of the Scheme for deputing Accountants for Commercial Audit ..	" 3,600	
3.	Contingencies ..	1,000	
4.	Duty Allowance of Officer in charge of State - Huzur Treasury to be - reduced to Rs.50 per - mensem, and of Assistant Comptroller in charge of Book and Budget Rs.50 per mensem to be cut out ...	1,200	Already recommended.
5.	Local Allowance of the -- Assistant Comptrollers in charge of L.A.D. and P.W. Inspection .. .	1,200	
		14,800	

4

N O T E.

The Special Finance Committee recommend that the two Assistant Commissioners who are posted for training in the Comptroller's Office may be withdrawn as the Comptroller in his evidence before the Committee has stated that he has his full complement of officers and that further training of junior officers for work in his office will not be required for some years to come. The Officers now on duty in the Comptroller's Office were posted for training in Government Order No. 1938-30/C.B. 219-20-1 dated 28th April 1921 in accordance with the request of the Comptroller to provide against vacancies that will arise owing to the retirement of officers in the Department. In view of the evidence now given by the Comptroller, it is not necessary to continue the two Officers, Messrs. M.A. Singrachar and E.V. Ganapathi Iyer, there any further. They may be withdrawn immediately and posted for duty elsewhere.

2. The Committee also recommend that the scheme of deputing senior accountants in the Comptroller's Office to Bombay for training in Commercial Account may be suspended for some years to come. This -- scheme was sanctioned in Government Order No. Fil 2363/G.F. 13-19-20 dated 20th October 1919. It was directed in this order that 2 graduate -- Accountants from the Comptroller's Office may be deputed to Bombay for training in Commercial accounts for a period of five years from the date of that order and that a sum of Rs. 3,600 per annum was ordered to be provided in the budget. We have up-to-date deputed five accountants for training under this scheme. I think that as --

agreed by the Comptroller and recommended by the Committee, the scheme may be suspended.

3. A reduction under "Contingencies" to the extent of Rs. 1,000 agreed to by the Comptroller may be given effect to in the Budget.

4. The other recommendations of the Committee in regard to the reduction of duty allowance to the Huzur Treasury Officer and the local allowances to the Assistant Comptrollers have already been minuted by me in my Note on Duty Allowances.

5. The Committee state that the Temporary Accounts Establishment sanctioned in connection with the Krishnarajasagara works, costing Rs. 22,056 per annum at present is capable of considerable curtailment. They remark that the Comptroller is investigating the matter. In his letter on the subject, the Comptroller states that he will be able to say during the course of one year after watching for some time the progress of monthly expenditure as to how far this establishment is susceptible of reduction. It is also stated that although the establishment is earmarked for Krishnarajasagara, the allotment in the budget is treated as a part of the provincial scale and postings to Public Works and Cauvery Power Scheme divisions including Krishnarajasagara are made without reference to the establishment earmarked for Krishnarajasagara. I note in the margin the Capital expenditure on Krishnarajasagara Works for the last seven years. As the expenditure last year was the lowest for the period and the provision for the next year is even below this figure, I think this temporary establishment should be reduced immediate

Year.	Capital Acct.
1922-23.	6,45,600
1921-22.	9,05,000
1920-21.	15,26,513
1919-20.	16,67,927
1918-19.	15,58,961
1917-18.	10,91,498
1916-17.	12,71,385.

6

immediately by at least 25% and the Comptroller should be asked to report at once as to ~~xxxx~~ what further reductions are feasible.

6. The points which arise on the recommendations of the Committee in regard to the retrenchments in the Comptroller's Office are

(a) Whether the Assistant Commissioners under training in the Comptroller's Office may be withdrawn.

(b) Whether any immediate reduction may be effected in the temporary establishment on Krishnarajasagara works.

Maybe considered

24/7

Forwarded with compliments to the Chief Secretary

CRR
24/7.

Circulate
24/7

24/7

Extract from the Proceedings of the 623rd *Meeting of the Council of His Highness the Maharaja, held at Bangalore on the* 7th August 1922. *19*

62. Subject. - Clause xii of the schedule.

Recommendations of the Special Finance Committee regarding retrenchments in the Comptroller's Office.

OPINION OF THE COUNCIL.

The Council is not in favour of accepting the principle of abolishing the system of training Assistant Commissioners for work in the Accounts Department, as it provides for a continuous supply of trained officers for the charge of Gazetted posts reserved for the Civil Service.

The system of sending Accountants to Bombay for training as Commercial Accountants may be suspended for two years.

In view of the reduced capital grant for Krishnarajasagara the Accounts establishment may be reduced by 25 per cent.

(Signed) A. R. BANERJI,

Dewan of Mysore.

"EXTRACT"

Chief Secretary to Government.

WD 1471—GPB—2,000—1-3-21

C51

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. R. S. III-21

General and Revenue Secretariat. | File No. of 1922-23

Serial No.

Recommendations of the Special Finance Committee regarding Retrenchments in the Comptroller's Office.

...

Forwarded with extract of Council Resoluti

To the Special Officer,
(Finance).

Submitted

A draft submission Note and a draft G.O. embodying the resolution of the Council is submitted for consideration

Cpts
14/8

NOTE—Contn. sheet.

4.

(For Disposal at a Meeting) No. C. 51

.....1922-23.

GENERAL AND REVENUE SECRETARIAT.

Council Matter.

SUBJECT.

(Clause xii of the schedule)

Recommendations of the Special Finance Committee regarding retrenchment in the Comptroller's Office.

CIRCULATED TO THE MEMBERS OF COUNCIL.

By Order,

Chief Secretary to Government.

25th July 1922.

Extraordinary Member of Council.

First Member of Council.

Second Member of Council.

Third Member of Council.

8/8.325. 26.7.22.

1825/27.7.22

29.7.22

31/7

Returned for 5/8

Submitted to His Highness.

These papers relate to the recommendation of the Special Finance Committee in regard to retrenchments in the Comptroller's office.

Pages 1 to 3 Office Notes

2. The Committee have suggested that the Assistant Commissioners under training in the Comptroller's office may be withdrawn resulting in a saving of Rs.7,800 per annum.

(ii) The system of sending graduate accountants to Bombay for training in Commercial Accounts may be suspended effecting a saving of Rs.3,600 per annum.

(iii) The grant under contingencies may be reduced by Rs.1,000.

(iv) The duty allowances of some officers may be withdrawn.

3. The recommendation of the Committee relating to the withdrawal of Officers under training in the Comptroller's office is based on the evidence of the Comptroller, who has agreed to the officers being removed from his office on the ground that they are not required for duty in his office. It should be observed, however, that the provision of training in Accounts work of Assistant Commissioners by deputing them to the Comptroller's office is with a view to obtain a continuous supply of trained officers to gazetted charges reserved for the Civil service. This system cannot be discontinued solely on the ground that the full complement of officers are avialble in the Comptroller's office.

4. The Council are agreeable to the recommedation of the Special Finance Committee for the suspension of the system of sending graduate accountants to Bombay for training in Commercial Accounts, for a period of two years and also for the reduction in the grant under "Contingencies".

5. The question of the reduction of the duty allowances wil

will be considered separately and the recommendations of the Council on this subject will be submitted for the gracious orders of His Highness in due course.

6. The Committee observe that it should be possible to curtail the Accounts Staff maintained in regard to the expenditure on Krishnarajasagara Works. In view of the large reduction in the capital grant for these works, the Council are of opinion that it should be possible to curtail immediately at least 25% of the staff and the Comptroller is proposed to be asked to take action at once.

7. The recommendations of the Committee were considered in Council and the following resolution was recorded:-

Para 7 of office Note

"The Council is not in favour of accepting the principle of abolishing the system of training Assistant Commissioners for work in the Accounts Department, as it provides for a continuous supply of trained officers for the charge of Gazetted posts reserved for the Civil Service.

"The System of sending Accountants to Bombay for training as Commercial Accountants may be suspended for two years.

"In view of the reduced capital grant for Krishnaraja Sagara, the Accounts establishment may be reduced by 25 per cent."

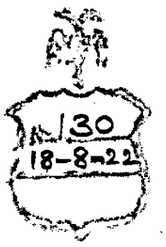
Draft for approval 8. A draft order embodying the resolution of the Council is submitted for the gracious approval of His Highness.

Camp Maddagiri,
17th August 1922.

AUG 19...

12

Record of Cases submitted for the Orders of His Highness the Maharaja



Subject.

Recommendation of the Special Finance Committee in regard to retrenchments in the Comptroller's office.

178

Order.

~~KRM~~

21/8/22

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13

G. R. S. III-2.]

General and Revenue Secretariat. | File No. of 1922-23

Serial No.

"Recommendations of the Spl. Fin. Committee in regard to retrenchment in the Comptroller's Office"

31. All urgent or confidential files returned with His Highness' orders may, in the absence of instructions or indications to the contrary, be ordinarily circulated to the Members of Council for perusal after the issue of orders.

33. The Secretaries concerned should see that orders in the cases referred to above are issued at once and that the files are returned immediately after to the Chief Secretary for circulation to the Members.

34. In all other cases, the files will first be circutated to the Members of Council at headquarters and then sent to the Secretariat concerned for the issue of orders.

Circulated to the Members of Council for perusal of

His Highness' orders $\frac{\text{before}}{\text{after}}$ issue of orders. (*Vide* Rules 31, 33 and 34 or the Subsidiary Rules for the conduct of business of Council in the Manual of Council Rules and Procedure.)

B Seshadri Rao
Chief Secretary to Govt.

Through the Secretary to Government,
.....Financial..... Department. Mayle 30.8.22

1898-37
2.9.22

FIRST MEMBER OF COUNCIL Seen
Rees
4.9.22

1523
31.8.22

SECOND MEMBER OF COUNCIL
1/9

THIRD MEMBER OF COUNCIL.

NOTE.--Contn sheet.

WD 923—GPB—500—3-11-21

Financial Secy. with Compliments
Home Secy 4.9.22

G. R. S. III-2]

913/22 4

General and Revenue Secretariat. | 22 File No. 302 of 19 22

Serial No.

to the comptr, Chief Engr: Orissa Addl Dept
Secs of Work in
Roc 1286-335 & 7.9.22
3232-224

Directs the Retrenchment in the Comptroller's
Office.

NOTE—Contn. sheet.

Proceedings of the Government of His Highness the Maharaja of Mysore.

Read:-

G.O. No. 1938-40/C.B. 219-20-1 dated 28th April 1921, directing that two Assistant Commissioners be transferred for training in the ~~Account Department~~ Comptroller's Office

2. G.O. No. Fl. 2363/G.F. 13-19-20 dated 20th October 1919 directing that two Accountants be deputed to Bombay every year for a period of five years for being trained in Commercial -- Accounts.

3. G.O. No. Fl. 4613-52/G.F. 92-17-3 dated 26th February 1918 fixing among other things, the temporary account establishment for the Krishnarajasagara Works in the Comptroller's Office.

4. Resolution No. 40 of the Special -- Finance Committee recommending certain retrenchments in the Comptroller's Office.

ORDER NO:- Fl 1286-335
97-32-22
Dated 6 Sept 22

The recommendations made by the Special Finance Committee in regard to the retrenchments in the Comptroller's Office are as follows:-

(i) The two Assistant Commissioners now under training in the Comptroller's Office may be withdrawn effecting a saving of Rs. 7,800.

(ii) The syster of deputing graduate

Fl-6 6/9/1922

Accountants from the Comptroller's office for training in Commercial Accounts to Bombay may be suspended resulting in a saving of Rs. 3,600 per annum.

(iii) The grant under "Contingencies" may be reduced by Rs. 1,000.

(iv) A reduction in duty allowances to Officers doing duty in the Department may be made resulting in a saving of Rs. 2,400 per annum.

2. Government have carefully considered the recommendations of the Committee and are pleased to pass the following orders:-

(i) The recommendation in regard to the withdrawal of Assistant Commissioners under training in the Comptroller's Office has been made on the ground that the training of junior Officers for work in the Comptroller's Office will not be necessary. Government observe that the system of training Assistant Commissioners in the Accounts Department is necessary in order to obtain a continuous supply of trained officers for the charge of Gazetted posts reserved for the Civil Service. The Officers now under training in the Comptroller's Office cannot, therefore, be withdrawn simply because they may not be required for work there.

(ii) Government are pleased to accept the recommendation of the Committee that the system of deputing Accountants to Bombay for training in Commercial Accounts may be suspended for a period of two years. The reduction in the grant under "Contingencies" is also approved

(iii) Government observe that the Committee consider that in view of the reduced grant

for Krishnarajasagara Works, it should be possible to curtail the temporary Accounts Staff costing Rs. 22,056 per annum now maintained for the purpose. The Capital grant for the Krishnarajasagara Works during the last two years has been considerably restricted and Government consider that a curtailment in the Accounts Staff should be effected without delay. They are accordingly pleased to direct that the establishment may be reduced by 25% of its present strength. The Comptroller will be requested to take action accordingly.

(iii) Separate Orders will be passed on the recommendation of the Committee in regard to the reduction of duty allowances drawn by the Officers working in the Comptroller's Office

Y/16 R
14/8

Financial Secy to Government.

To

The Comptroller to Government.
The Chief Engineer and Secretary to Government, Public Works Deptt.
The Heads of Departments.
The Deputy Commissioners of Districts.
The Compiler, Mysore Gazette for publication in the Gazette.
Press Table.

Copy to the Special Officer on duty with the Dewan.

D.O.No. 105
E.S

18

Comptroller's Office,
Bangalore, 19th July 1922.

Dear Sir,

As desired by you, I send herewith a statement showing the distribution of the 29 hands temporarily sanctioned for Krishnaraja Sagara Works. How far this establishment is susceptible of reduction owing to the reduction in the annual capital outlay on the Works, I will be able to say during the course of the year after watching for some time the progress of monthly expenditure and determining the readjustment of hands that could be effected in the Divisions and in this office. Though the establishment for Krishnaraja Sagara is ear-marked it is treated as part of the provincial scale of this office and postings to Public Works and Cauvery Power Scheme Divisions including Krishnaraja Sagara are made without reference to the establishment earmarked for Krishnaraja Sagara. I have also to examine the state of work in the Divisions and the arrears remaining to be cleared. I would therefore require some time to examine the position and determine what reduction could be effected.

19

This was what I stated when I was summoned by the Finance Committee to give evidence in the course of the examination of the Budget Estimates of the Account Department.

Yours sincerely,

C. Raghunatha Rao Sahib Esq., B.A., B.L.,
Special Duty Officer,
Public Buildings, BANGALORE

	No. of hands
Dam Construction Division	
Krishnaraja Sagara ...	12
Lower Channels Dn French Rocks ...	3
Upper Channels Dn. Yedabore ...	3
Special Land Acquisition Office Krishnaraja Sagara	3
Central Office	8
	29

CV/19-7